

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 691
SALEM CIVIC CENTER SERVICE OCCUPATION TAX**

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AUTHORITY: Implementing Section 11.5 of the Salem Civic Center Use and Occupation Tax Law of the Salem Civic Center Law (70 ILCS 335/11.5) and authorized by Section 39b29 of the Civil Administrative Code of Illinois (20 ILCS 2505/39b29).

SOURCE: Adopted at 21 Ill. Reg. 2398, effective February 3, 1997.